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GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

FORMS

REFERRED TO BY

THE CODE OF REGULATIONS

FOR

THE PUBLIC WORKS DEPARTMENT

FIFTH EDITION.

Corrected up to 1st July 1897.

PART IIB.

IRRIGATION FORMS.

ACCOUNTS OF EXAMINERS' OFFICES.



CALCUTTA :
PRINTED BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1897.

CALCUTTA
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,
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Register of Standing Order posted.

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Register of Standing Order posted.

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Register of Standing Order posted.

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TABLE OF CONTENTS.

[NOTE —The forms in this book have no connection whatever with those in Part IIA. The first six forms are merely given as an illustration of the manner in which the forms of the Buildings and Road branch may be adapted to suit the requirements of the Irrigation branch; all other forms of the Buildings and Road branch which are generally applicable, will be found in Part IIA. Forms 99, 101, 103, 104 and 105 are purely Irrigation forms.]

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73	" . Register of receipts and charges	" " " " " 210 to 212 and 325 to 332	5	
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NOTES.

Reference to P. W. D. Code.

Vcl. II, Chap. III, paras. 210 and 211.

1. This register will be posted from divisional schedules of expenditure (Form No 32 O), and from it will be prepared the schedule of expenditure against budget grants which accompany the account-current (Form No. 79) rendered to the Accountant General, Public Works Department.

2. The net outlay against grant should be compared monthly with the similar figure entered in the Register of receipts and charges (Form No. 75).

3. The last three columns of this register will not be required in the case of provincial and incorporated local funds and there will be no entries in the column headed "Exchange" in the case of works of capital outlay on which is not charged against revenue.

____ PROVINCE.

CENTRAL OFFICE OF ACCOUNT.

BRANCH—*Irrigation.*

YEAR_____

Register of expenditure against
budget grants.

NOTES.

P. W. D. Form No. 73—Irrign.

Reference to P. W. D. Code

Vol. II, Chap. III, paras. 210 to 212, and 328 to 332

1. This register will be posted from the divisional accounts-current (Form No. 27).

2. If desired, separate folios may be kept for circles, the total of each circle being brought forward in one folio.

3. From this register the account-current of the province (Form No. 79) is prepared for submission to the Accountant-General, Public Works Department.

4. As soon as the final supplementary accounts for March are booked, the register must be closed and balanced. To do this, the total debits (receipts) and credits (charges) of the year to the accounts which close under "Government," and which are enumerated on the last page of the register under "closing balances," must be brought over and entered under the columns and against the accounts concerned. The expenditure to be entered against fund heads will be the total charges on final heads and will be obtained from the registers of expenditure against budget grants (Form No. 72). The figures thus entered should agree with the total receipts and charges in Part IV of the annual summary (Form No. 97). The difference between the total debits and credits will constitute the balance under "Government at end of the year." This balance is the sum of the closing balances of all suspense accounts plus the amount of cash in hand at the end of the year and is worked out in detail below the account of "closing balances."

5. Every endeavour should be made to bring to account all the transactions of a year into the accounts of the year to which they pertain, but if any transactions should be advised for adjustment after the books of the year have been finally closed, they should be reported to the Accountant General, Public Works Department, for orders.

PROVINCE.

BRANCH—Irrigation.

YEAR—

Register of Receipts and Charges.

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PROVINCE

Agricultural sector

Works for which neither capital nor revenue accounts are kept.

Works for
which only
revenue
accounts
are kept.

Work for
which capital
and revenue
account are
kept,

Total.

Grand total

Minor works,
direct receipt.

Carried forward.

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irrigation and navigation works.

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NOTES—concl'd.

left optional with the Examiner to show only the total revenue here without maintaining the distinction between each canal, provided the necessary information is given in the separate register prescribed in P. W. D. Code, Vol II, Chap II, para 34.

14. When works appertaining to the Buildings and Roads branch are executed in an Irrigation division, they should be detailed in the Sub-register under the head "Towers, Buildings and Roads branch," in the same manner as if they had been constructed in a division of the Buildings and Roads branch. By the introduction of this system, it is necessary for entering the works in detail in the Examiner's office, monthly accounts will be done away with. The same procedure will be adopted in the case of revenue received in an Irrigation division for the Buildings and Roads branch, but the abstract of such revenue and expenditure will be posted under the head "Towers, Buildings and Roads."

15. The outlay in each canal, etc., under construction or maintenance should be detailed in accordance with the prescribed heads of classification in Appendix II to P. W. D. Code - Vol II; there will be no necessity for having separate totals for the totals under each main head, as this should be given in the summary (see next paragraph).

16. To enable a check to be expressed over the entries referred to in the preceding paragraph, and to assist in the preparation of the annual Finance and Administrative accounts, the system of "summaries" has been introduced. These should be a summary for each district class of works, viz. repairs (see page XI.V, Appendix II, P. W. D. Code, Vol II) and the entries for them, which should be made by month and sub-heads only, should be taken in the detail of expenditure on the different canals, etc. To assist in the check system above, it will be necessary to keep the summary entries and the total of each sub-head correct, and should be reported into it, the total of such entries against each the expenditure under works and repairs shown in the Register of expenditure against budget items.

17. As, however, such detailed information may not be required during the year, the Examiner may, in lieu of the procedure prescribed in para. 10 above, keep the summary of expenditure on Irrigation works on a separate sheet, thus, the summary is regulated so that the expenditure being summarised is as follows:-

"A" card

Head works	.	.	.
Minor and ancillary works	.	.	.
Distribution	.	.	.
Drainage and protection works	.	.	.
Total "A" card	.	.	.

(Continued on next page)

The details by sub-head may be put in a supplementary register at the end of the year to be the necessary information for the Finance and Administrative accounts.

18. The totals under Tools and plant will be covered by each distinct class or class of works for which the estimate has been sanctioned. Any transfer or percentage charge, or Tools and plant to the Buildings and Roads branch, Tallow account, Contributional works, etc., will be deducted from the total charge under "Provisional Minor works and irrigation," if the division is classed under that head or "Improvement—Major Irrigation works—construction" as the case may be.

Excluded Local Funds—*contd.*

DETAIL OF RECEIPTS—

43—Minor works and navigation—
Irrigation and navigation works
Agricultural works

Contributions—

EXPENDITURE SUMMARY SHEET BY DEPARTMENTAL AND LOCAL FUNDS—

43—Minor works and navigation—
Irrigation and navigation works
Agricultural works

DETAIL OF ORIGINAL WORKS—

43—Minor works and navigation—
Irrigation and navigation works
Agricultural works

DETAIL OF RECEIPTS—

43—Minor works and navigation—
Irrigation and navigation works
Agricultural works

Transfer—Auxiliary accounts—

Abstract of receipts and expenditures on buildings and roads by full departmental and local funds, treated as "Transfer, Buildings and Roads branch".

Transfer—Buildings and Roads branch—

RECEIPTS SUMMARY SHEET—

Imperial XXVI—Minor works and navigation—Civil works
Provincial XXVII—Civil works
Local incorporated XXVIII—Civil works
Local excluded—

DETAIL OF ORIGINAL WORKS—

43—Minor works
45—Civil works—

Imperial—

Civil buildings
Communications
Miscellaneous public improvements

Provincial—

Civil buildings
Communications
Miscellaneous public improvements

Local incorporated—

Civil buildings
Communications
Miscellaneous public improvements

Local excluded—

Civil buildings
Communications
Miscellaneous public improvements

Contributions—

Civil buildings
Communications
Miscellaneous public improvements

DETAIL OF RECEIPTS—

43—Minor works
45—Civil works—

Imperial—

Civil buildings
Communications
Miscellaneous public improvements

Provincial—

Civil buildings
Communications
Miscellaneous public improvements

Local incorporated—

Civil buildings
Communications
Miscellaneous public improvements

Local excluded—

Civil buildings
Communications
Miscellaneous public improvements

Contributions—

Civil buildings
Communications
Miscellaneous public improvements

SUMMARIES OF EXPENDITURE

Takavi advances—

Detail of expenditure by departmental funds
Detail of debits and credits and balances outstanding at end of each month by districts
Detail of Original Works
Detail of Repairs

Receipts.

Sub-Register

DETAIL OF RECEIPTS		TRANSCTIONS				
		April 1912	May	June	July	August
		P. W. D.	P. W. D.	P. W. D.	P. W. D.	P. W. D.
IMPERIAL REVENUE RECEIPTS.						
XXIX.—MAJOR WORKS—DIRECT RECEIPTS						
----- Project.						
(See Form 13 of the Vol. I of the Form)						
XXX.—MINOR WORKS AND NAVIGATION.						
IRRIGATION AND NAVIGATION WORKS						
Works for which neither Capital nor Revenue accounts are kept						
----- Canal						
Plantation						
Other canal produce						
Navigation						
Rents of buildings						
Fines						
Miscellaneous						
Total	{ of the month to end of month					

Receipts.

Sub-Register

DETAIL OF RECEIPTS		FISCAL YEAR									
		April 190		May		June		July		August	
		R	a.	R	a.	R	a.	R	a.	R	a.
IMPERIAL REVENUE RECEIPTS— <i>accol.</i>											
XXX.—MINOR WORKS AND NAVIGATION.											
IRRIGATION AND NAVIGATION WORKS.											
<i>Works for which only Receipt accounts are kept.</i>											
		<i>Canal.</i>									
Water rates											
Sales of water											
Plantations											
Other canal produce											
Navigation											
Rents of buildings											
Fines											
Miscellaneous											
Total	{	{ of the month									
		{ to end of month									
<i>Works for which Capital and Revenue accounts are kept.</i>											
		<i>Canal.</i>									
Water rates											
Sales of water											
Plantations											
Other canal produce											
Navigation											
Rents of buildings											
Fines											
Miscellaneous											
Total	{	{ of the month									
		{ to end of month									
AGRICULTURAL WORKS.											
Rents of buildings											
Sales of produce											
Miscellaneous											
Total	{	{ of the month									
		{ to end of month									

Receipts.

Sub-register

DETAIL OF RECEIPTS.		MONTHS.									
		April 1897.		May		June		July		August.	
		R.	A.	R.	A.	R.	A.	R.	A.	R.	A.
Provincial revenue receipts. XXIX.—MAJOR WORKS—DIRECT RECEIPTS. <i>Project.</i> (See para 13 of the Notes on the Form)											
XXX.—MINOR WORKS AND NAVIGATION. IRRIGATION AND NAVIGATION WORKS. <i>Works for which neither Capital nor Revenue accounts are kept</i> <i>Canal.</i>											
Plantations											
Other canal produce											
Navigation											
Rents of buildings											
Fines											
Miscellaneous											
Total		{ of the month		{ of the month		{ of the month		{ of the month		{ of the month	
		{ to end of month		{ to end of month		{ to end of month		{ to end of month		{ to end of month	

Receipts.		Sub-register									
DEBIT TO RECEIPTS		TRANSFERS									
		April 1887		May		June		July		August	
		R	P.	R	P.	R	P.	R	P.	R	P.
Provincial revenue receipts-- <i>and</i> <i>l</i> .											
XXX.—MINOR WORKS AND NAVIGATION											
IRRIGATION AND NAVIGATION WORKS.											
Works for which <i>any</i> <i>Re</i> <i>source</i> <i>at</i> <i>its</i> <i>cost</i> .											
<i>Cent</i>											
<i>Cent</i>											
Water rates											
Sales of water											
Plantations											
Other canal produce											
Navigation											
Rent of buildings											
Fines											
Miscellaneous											
Total		{ of the month		{ to end of month							
Works for which <i>any</i> <i>Re</i> <i>source</i> <i>at</i> <i>its</i> <i>cost</i> .											
<i>Cent</i>											
Water rates											
Sales of water											
Plantations											
Other canal produce											
Navigation											
Rent of buildings											
Fines											
Miscellaneous											
Total		{ of the month		{ to end of month							
AGRICULTURAL WORKS.											
Rents of buildings											
Sales of produce											
Miscellaneous											
Total		{ of the month		{ to end of month							

Sub-register:

Receipts.

DETAIL OF RECEIPTS	Fiscal Year 1905											
	April 1905			May			June			July		
	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
Incorporated local fund receipts.												
Excluded local fund receipts.												

Charges.

Sub-register

DETAIL OF CHARGES	MONTHS				
	April	May	June	July	August
	R s. p.	R s. p.	R s. p.	R s. p.	R s. p.
Expenditure against Excluded local fund budget grant.					
----- FUND.					
Original works					
Repairs					
Establishment					
Tools and plant					
Refunds of revenue					
Total { of the month					
{ to end of month					
----- REVENUE					
Original works					
Repairs					
Establishment					
Tools and plant					
Refunds of revenue					
Total { of the month					
{ to end of month					
TOTAL OF ABOVE					
Original works					
Repairs					
Establishment					
Tools and plant					
Refunds of revenue					
Total { of the month					
{ to end of month					

Charges.

DETAIL OF CHARGES		TRANSACTIONS										
		April 1890		May		June		July		August		
		R	a. p.	R	a. p.	R	a. p.	R	a. p.	R	a. p.	
Expenditure against Contributions.												
43—MINOR WORKS AND NAVIGATION.												
Irrigation and navigation works.												
Original works	.	.	.	.	.	.	.	.	.	.	.
Repairs	.	.	.	.	.	.	.	.	.	.	.
Establishment	.	.	.	.	.	.	.	.	.	.	.
Tools and plant	.	.	.	.	.	.	.	.	.	.	.
Total	{ of the month		{ of the month		{ of the month		{ of the month		{ of the month		{ of the month	
	{ to end of month		{ to end of month		{ to end of month		{ to end of month		{ to end of month		{ to end of month	
Agricultural works.												
Original works	.	.	.	.	.	.	.	.	.	.	.
Repairs	.	.	.	.	.	.	.	.	.	.	.
Establishment	.	.	.	.	.	.	.	.	.	.	.
Tools and plant	.	.	.	.	.	.	.	.	.	.	.
Total	{ of the month		{ of the month		{ of the month		{ of the month		{ of the month		{ of the month	
	{ to end of month		{ to end of month		{ to end of month		{ to end of month		{ to end of month		{ to end of month	
Expenditure against Takavi account.												
(DETAIL OF TOTAL EXPENDITURE BY DEPARTMENTAL HEADS.)												
Original works	.	.	.	.	.	.	.	.	.	.	.
Repairs	.	.	.	.	.	.	.	.	.	.	.
Establishment	.	.	.	.	.	.	.	.	.	.	.
Tools and plant	.	.	.	.	.	.	.	.	.	.	.
Total	{ of the month		{ of the month		{ of the month		{ of the month		{ of the month		{ of the month	
	{ to end of month		{ to end of month		{ to end of month		{ to end of month		{ to end of month		{ to end of month	
DETAIL OF DEBITS AND CREDITS BY DISTRICTS.												
District.												
Charges remaining unaccepted by the Collector at commencement of month												
Debits during the month—												
Original works	.	.	.	.	.	.	.	.	.	.	.
Repairs	.	.	.	.	.	.	.	.	.	.	.
Establishment	.	.	.	.	.	.	.	.	.	.	.
Tools and plant	.	.	.	.	.	.	.	.	.	.	.
Other debits	.	.	.	.	.	.	.	.	.	.	.
Total												
Credits during the month—												
Certificates accepted by the Collector	.	.	.	.	.	.	.	.	.	.	.
Cash recoveries in the Public works department	.	.	.	.	.	.	.	.	.	.	.
Other credits	.	.	.	.	.	.	.	.	.	.	.
Total												
Balance at end of month												

Sub-register

Transfers—Auxiliary accounts

DETAIL OF RECEIPTS AND CHARGES		TRANSACTIONS									
		April		May		June		July		August	
		R	u	R	u	R	u	R	u	R	u
Receipts from, & Expenditure on Military and Civil Works treated as TRANSFERS,—BUILDINGS & ROADS BRANCH.											
RECEIPTS											
Imperial XXXI—Military works (as per details at folio —)											
Imperial XXXII—Civil works (as per details at folio —)											
Provincial XXXIII—Civil works (as per details at folio —)											
Local Incorporated XXXIV—Civil works (as per details at folio —)											
Local Excluded XXXV—Civil works (as per details at folio —)											
Total receipts		{ of the month		{ to end of month		{ of the month		{ to end of month		{ of the month	
EXPENDITURE.											
Imperial budget grant.											
42—Military works.											
Original works											
Repairs											
Establishment											
Tools and plant											
Barrack Department.											
New supplies											
Repairs and carriage											
Establishment											
Total		{ of the month		{ to end of month		{ of the month		{ to end of month		{ of the month	
45—Civil works											
Civil buildings—											
Original works											
Repairs											
Communications—											
Original works											
Repairs											
Miscellaneous public improvement—											
Original works											
Repairs											
Establishment											
Tools and plant											
Total		{ of the month		{ to end of month		{ of the month		{ to end of month		{ of the month	
Carried over		{ of the month		{ to end of month		{ of the month		{ to end of month		{ of the month	

APRISON.

for 159 -9

Transfers—Auxiliary accounts,

IN THE YEAR[illegible]

Transfers—Auxiliary accounts

Sub-register

DETAIL OF RECEIPTS AND CHARGES		TRANSACTIONS									
		April		May		June		July		August	
		R	a.	R	a.	R	a.	R	a.	R	a.
Expenditure— <i>cond.</i>											
Brought over	{ of the month to end of month										
Provincial budget grant.											
45.— <i>Civil works—</i>											
Original works											
Repairs											
Establishment											
Tools and plant											
Total	{ of the month to end of month										
Incorporated local fund budget grant.											
45.— <i>Civil works—</i>											
Original works											
Repairs											
Establishment											
Tools and plant											
Total	{ of the month to end of month										
Excluded local fund budget Grant.											
45.— <i>Civil works—</i>											
Original works											
Repairs											
Establishment											
Tools and plant											
Total	{ of the month to end of month										
Contributions.											
45.— <i>Civil works—</i>											
Original works											
Repairs											
Establishment											
Tools and plant											
Total	{ of the month to end of month										
Total expenditure	{ of the month to end of month										

Transfers—Buildings and Roads branch.

Sub-register

DETAIL OF RECEIPTS	TRANSACTIONS									
	April		May		June		July		August	
	R	o	R	o	R	o	R	o	R	o
Imperial revenue receipts.										
MILITARY WORKS.										
1. Rents of buildings										
2. Sales of building										
3. Do. tool and plant										
4. Do. produce										
5. Do. oil materials										
6. Value of materials received from old buildings										
7. Unclaimed deposits										
8. Fines, refunds and miscellaneous										
Total . { Realized in public work department { Realized in Civil, Military and other { departments										
Total . { of the month { to end of month										
CIVIL WORKS.										
1. Rents of buildings										
2. Sales of building										
3. Do. tool and plant										
4. Do. produce										
5. Do. oil materials										
6. Value of materials received from old buildings										
7. Receipts from self-supporting workshop, viz— Interest on Capital Net profit										
8. Receipts from Roorkee College, viz— Fees, rents and other Receipts from students Receipts from printing press and book department										
9. Tolls on roads										
10. Ferry receipts										
11. Unclaimed deposits										
12. Fines, refunds and miscellaneous										
Total . { Realized in public works department { Realized in Civil, Military and other { departments										
Total . { of the month { to end of month										

Transfers—Buildings and Roads branch.

Sub-register

DETAILS OF RECEIPT	TRANSACTIONS											
	MAY 1911			JUNE			JULY			AUGUST		
	R	Rs	P	R	Rs	P	R	Rs	P	R	Rs	P
Provincial revenue receipts.												
1. Rents of buildings												
2. Sales of buildings												
3. Do tools and plant												
4. Do. produce												
5. Do. old materials												
6. Value of materials received from building												
7. Receipts from self-supporting work—												
Interest on capital												
Net profits												
8. Receipts from Bourke's College—												
Fees, rents and other receipts from students												
Receipts from printing press and book department												
9. Toll on roads												
10. Ferry receipts												
11. Unclaimed deposits												
12. Fines, refunds and miscellaneous												
Total { Realized in Public works department												
Realized in Civil, Military and other departments												
Total { of the month												
to end of month												

DIVISION

for 100 - 9 . . .

Transfers—Buildings and Roads branch.

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Transfers—Buildings and Roads branch.

Sub-register

DETAIL OF RECEIPTS		TRANSACTIONS														
		April			May			June			July		August			
		R	a	p.	R	a	p.	R	a	p.	R	a	p.	R	a	p.
Incorporated local fund receipts																
FUND																
Total	{	Realized in Public works department														
		Realized in Civil, Military and other departments														
Total	{	of the month														
		to end of month														
Excluded local fund receipts.																
FUND.																
Total	{	Realized in Public works department														
		Realized in Civil, Military and other departments														
Total	{	of the month														
		to end of month														

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Charges.

SUMMARY OF

DETAIL OF CHARGES.	TRANSACTIONS														
	April 189			May.			June.			July.			August		
	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
IMPERIAL.															
49.—MAJOR IRRIGATION WORKS—CONSTRUCTION.															
PROJECT.															
(See paras 15 and 16 of the Notes on the Form.)															
PROVINCIAL															
42.—MAJOR WORKS—WORKING EXPENSES															
PROJECT															
(See paras. 15 and 16 of the Notes on the Form.)															

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Charges.

SUMMARY OF

DETAIL OF CHARGES	TRANSCRIPTION														
	April 189			May			June			July			August		
	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
Imperial.															
44.—MILITARY WORKS.															
Original works															
Accommodation for troops—															
European troops—															
New buildings, including subsidiary, auxiliary and hospital accommodation															
In the plains															
In the hills															
Old buildings, including subsidiary, auxiliary and hospital accommodation.															
In the plains															
In the hills															
Improvements to existing buildings															
In the plains															
In the hills															
Buildings for officers															
In the plains															
In the hills															
Temporary accommodation															
In the plains															
In the hills															
Native troops—															
Buildings for artillery.															
Buildings for cavalry															
Buildings for infantry.															
Rest-houses															
Ordnance buildings															
Commissariat															
Staff and miscellaneous															
Carried over															
of the month															
to end of month															

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Charges.

SUMMARY OF

DETAIL OF CHARGES		The Section														
		April 189			May			June			July			August		
Imperial.		R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
44.—MILITARY WORKS.																
Original works—concluded.																
Brought over	of the month															
	to end of month															
Studs																
Roads to hill stations or lines of military communications																
General cantonment work	Water supply															
	Drainage and clearance															
	Cantonment works															
Fortifications																
Dockyard or naval buildings																
Total	of the month															
	to end of month															
Repairs.																
Accommodation for troops—																
European troops—																
Buildings, including subsidiary, auxiliary and hospital accommodation.	In the plains															
	In the hills															
Old buildings, including subsidiary, auxiliary and hospital accommodation.	In the plains															
	In the hills															
Buildings for officers	In the plains															
	In the hills															
Temporary accommodation	In the plains															
	In the hills															
Carried over	of the month															
	to end of month															

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Charges.

SUMMARY OF

DETAIL OF CHARGES			TRANSACTIONS														
			April 189			May			June			July			August		
			R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
Imperial.																	
44.—MILITARY WORKS.																	
Repairs—concluded.																	
Brought over																	
{ of the month																	
{ to end of month																	
Accommodation for troops—concl'd.																	
Native troops—																	
Buildings for artillery																	
Buildings for cavalry																	
Buildings for infantry																	
Rest-houses																	
Ordnance buildings																	
Commissariat																	
Staff and miscellaneous																	
Studs																	
Roads to hill stations or lines of military communications																	
General cantonment works																	
{ Water supply.																	
{ Drainage and clearance.																	
{ Cantonment works.																	
Fortifications																	
Dockyard or naval buildings																	
Rents for buildings or compensation for quarters																	
Total																	
{ of the month																	
{ to end of month																	

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Charges.

SUMMARY OF

DETAIL OF CHARGES	TRANSACTIONS									
	April 189		May		June		July		August	
	R	a p	R	a p	R	a p	R	a p	R	a p
Imperial.										
45.—CIVIL WORKS										
CIVIL BUILDINGS.										
Original works.										
Forest										
Customs										
Salt										
Opium										
Mint										
Post Offices										
Telegraph										
Administration										
{ Viceregal residences .										
{ Secretariat offices .										
{ Treasury										
{ Currency										
{ Political agencies .										
Minor departments—Surveyor-General's office .										
Ecclesiastical										
{ Churches										
{ Burial grounds										
Miscellaneous										
{ Printing										
{ Miscellaneous										
Total { of the month										
{ to end of month										

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Charges.

SUMMARY OF

DETAIL OF CHARGES		TRANSACTIONS														
		April 189			May			June			July			August		
		R	s.	p.	R	s.	p.	R	s.	p.	R	s.	p.	R	s.	p.
Imperial.																
45.—CIVIL WORKS.																
CIVIL BUILDINGS.																
Repairs.																
Forest																
Customs																
Salt																
Opium																
Mint																
Post Offices																
Telegraph																
	{ Viceregal Residences															
	{ Secretariat offices															
Administration	{ Treasury															
	{ Currency															
	{ Political agencies															
Minor departments—Surveyor-General's office																
Ecclesiastical	{ Churches															
	{ Burial grounds															
Miscellaneous	{ Printing															
	{ Miscellaneous															
Total	{ of the month															
	{ to end of month															

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Charges.

SUMMARY OF

DETAIL OF CHARGES.	SUBSECTION.														
	April 189 .			May			June.			July.			August		
	R	a	p	R	a	p	R	a	p	R	a	p	R	a	p
Imperial.															
45.—CIVIL WORKS.															
COMMUNICATIONS.															
Original works.															
Metalled roads { A. Bridged and drained throughout															
{ B. Partially bridged and drained															
Unmetalled roads { A. Bridged and drained throughout															
{ B. Partially bridged and drained															
Roads—Banked and surfaced with "Muram" or similar material, but not drained															
" Banked but not surfaced, partially bridged and drained															
" Cleared, partially bridged and drained															
" Cleared only															
Boat-bridges and ferries															
Accommodation for travellers															
Arboriculture															
Total { of the month															
{ to end of month															
Repairs.															
Metalled roads { A. Bridged and drained throughout															
{ B. Partially bridged and drained															
Unmetalled roads { A. Bridged and drained throughout															
{ B. Partially bridged and drained															
Roads—Banked and surfaced with "Muram" or similar material, but not drained															
" Banked but not surfaced, partially bridged and drained															
" Cleared, partially bridged and drained															
" Cleared only															
Boat-bridges and ferries															
Accommodation for travellers															
Arboriculture															
Total { of the month															
{ to end of month															

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Charges.

SUMMARY OF

DETAIL OF CHARGES.		TRANSACTIONS														
		April 189			May.			June			July.			August.		
		R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
PROVINCIAL.																
45.—CIVIL WORKS.																
ORIGINAL WORKS.																
Civil buildings.																
Customs																
	Land revenue															
	Excise															
	Residences for local Government															
Administration	Secretariat offices															
	Board of Revenue															
	Political agencies															
	Stamp and stationery															
Minor departments	Museums															
	Monuments and antiquities															
Educational	Government Colleges															
	Government Schools															
	Churches															
Ecclesiastical	Burial-grounds															
	Bishop's palace															
	High courts															
Law and justice	Small cause courts															
	District courts															
	Carried over															
	of the month															
	to end of month															

		Sub-register											
Charges.		SUMMARY OF											
DETAIL OF CHARGES		TRANSACTIONS											
		April 189			May			June			July		
		R	a	p.	R	a	p.	R	a	p.	R	a	p.
Provincial.													
45.—CIVIL WORKS.													
ORIGINAL WORKS— <i>contd.</i>													
Brought over { of the month .													
{ to end of month .													
<i>Communications.</i>													
Metalled roads	A. Bridged and drained throughout												
	B. Partially bridged and drained												
Unmetalled roads	A. Bridged and drained throughout												
	B. Partially bridged and drained												
Roads—Banked and surfaced with "Muram" or similar material, but not drained													
Roads—Banked but not surfaced, partially bridged and drained													
Roads—Cleared, partially bridged and drained													
Roads—Cleared only													
Boat-bridges and ferries													
Accommodation for travellers													
Arboriculture													
Total communications { of the month .													
{ to end of month .													
<i>Miscellaneous public improvements.</i>													
Total Miscellaneous public improvements	{ of the month .												
	{ to end of month .												
Total	{ of the month .												
	{ to end of month .												

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Charges.

SUMMARY OF

DETAIL OF CHARGES		TRANSACTIONS									
		April		May		June		July		August	
		R.	a. p.	R.	a. p.	R.	a. p.	R.	a. p.	R.	a. p.
Provincial.											
43—CIVIL WORKS.											
Repairs.											
Civil Buildings.											
Customs											
	Land revenue										
	Excise										
	Residences for local Gov- ernments.										
Administration	Secretariat offices										
	Board of Revenue										
	Political agencies										
	Stamp and stationery										
Minor depart- ments.	Museums										
	Monuments and antiquities										
Educational	Government Colleges										
	Government Schools										
	Churches										
Ecclesiastical	Burial-grounds										
	Bishop's palace										
	High Courts										
Law and Justice	Small Cause Courts										
	District Courts										
Carried over { of the month											
to end of month											

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Charges.

SUMMARY OF

DETAIL OF CHARGES.		TRANSACTIONS.														
		April 89.			May.			June.			July.			August.		
		R.	a.	p.	R.	a.	p.	R.	a.	p.	R.	a.	p.	R.	a.	p.
Provincial.																
45.—CIVIL WORKS.																
REPAIRS— <i>contd.</i>																
<i>Civil buildings—concl.</i>																
Brought over { of the month to end of month																
Jails	{ Central Jails															
	{ District Jails															
	{ Lock-ups															
Police																
Medical	{ Hospitals and dispensaries															
	{ Medical colleges and schools															
	{ Lock-hospitals															
	{ Lunatic asylums															
Miscellaneous	{ Registration															
	{ Printing															
	{ Marine (other than dockyards)															
	{ Public Works buildings															
	{ Miscellaneous or general															
Total Civil buildings { of the month to end of month																
Carried over { of the month to end of month																

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Charges.

SUMMARY OF

DETAIL OF CHARGES	TRANSACTIONS									
	April 180		May		June		July		August	
	R	rs. p.	R	rs. p.	R	rs. p.	R	rs. p.	R	rs. p.
Provincial.										
45.—CIVIL WORKS.										
REPAIRS—cont'd.										
Brought forward { of the month										
{ to end of month										
Communications.										
Metalled roads { A. Bridged and drained throughout										
{ B. Partially bridged and drained										
Unmetalled { A. Bridged and drained throughout										
roads, { B. Partially bridged and drained										
Roads—Banked and surfaced with "Muram" or similar material, but not drained										
" Banked, but not surfaced, partially bridged and drained										
" cleared, partially bridged and drained										
" cleared only										
Boat-bridges and ferries										
Accommodation for travellers										
Agriculture										
Total Communications { of the month										
{ to end of month										
Miscellaneous public improvements										
Total Miscellaneous public improvements { of the month										
{ to end of month										
Total { of the month										
{ to end of month										

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Charges.

DETAIL OF EXPENDITURE

DETAIL OF CHARGES	TRANSACTIONS											
	April 189			May			June			July		
	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
ESTABLISHMENT.												
DIRECTION—												
CHIEF ENGINEER—												
Chief engineer and assistants												
Office												
Petty												
Presidency allowances												
" house-rent												
Exchange compensation allowance												
Travelling allowances												
Contingencies												
Total { of the month												
{ to end of month												
SUPERINTENDING ENGINEER—												
Superintending engineer and assistants												
Office												
Petty												
Presidency allowance												
" house-rent												
Exchange compensation allowance												
Travelling allowances												
Contingencies												
Total { of the month												
{ to end of month												
ACCOUNTS—												
Examiner, deputies, and assistants												
Accountants												
Office												
Petty												
Presidency allowances												
" house-rent												
Exchange compensation allowance												
Travelling allowances												
Contingencies												
Total { of the month												
{ to end of month												
Carried over { of the month												
{ to end of month												

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Charges.

DETAIL OF EXPENDITURE

DETAIL OF CHARGE.		Transaction.									
		April 189.		May.		June.		July.		August.	
		R.	a. p.	R.	a. p.	R.	a. p.	R.	a. p.	R.	a. p.
Establishment—cont'd.											
Brought over { of the month .											
to end of month .											
EXECUTIVE—											
Engineers											
Upper subordinates											
Lower "											
Petty "											
Accountants											
Office											
Presidency allowances											
" house-rent											
Exchange compensation allowance											
Travelling allowances											
Contingencies											
Total { of the month .											
to end of month .											
MEDICAL—											
Surgeons, assistant surgeons, and hospital assistants											
Other establishment											
Travelling allowance											
Contingencies											
Total { of the month .											
to end of month .											
SPECIAL SURVEY—											
Engineers											
Upper subordinates											
Lower "											
Petty "											
Accountants											
Office											
Presidency allowances											
" house-rent											
Exchange compensation allowance											
Travelling allowances											
Contingencies											
Total { of the month .											
to end of month .											
Carried over { of the month .											
to end of month .											

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Charges.

DETAIL OF EXPENDITURE

DETAIL OF CHARGES	TRANSACTIONS											
	April 189 .			May			June.			July.		
	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
Establishment— <i>contd.</i>												
Brought over { of the month												
{ to end of month												
SPECIAL FIELD SURVEY—												
Deputy collector and establishment												
Travelling allowances												
Contingencies												
Total { of the month												
{ to end of month												
REVENUE—												
Revenue superintendent and deputy collectors												
Darogahs, peons, ameen, chowkidars and												
inferior servants												
Travelling allowances												
Contingencies												
Fees and allowances for collection of revenue												
Total { of the month												
{ to end of month												
NAVIGATION—												
Traffic manager, toll collectors, and other												
establishment												
Establishment for opening locks and sluices .												
Travelling allowances												
Contingencies												
Total { of the month												
{ to end of month												
PLANTATIONS—												
Foresters, gardeners, etc												
Travelling allowances												
Contingencies												
Total { of the month												
{ to end of month												
MILLS AND MACHIN- { of the month												
ERY { to end of month												
TRANSPORT—Steamer { of the month												
establishment { to end of month												
WATER REGULA- { of the month												
TION. { to end of month												
Carried over { of the month												
{ to end of month												

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Charges.

DETAIL OF EXPENDITURE

DISTRIBUTION OF CHARGES	TRANSACTIONS				
	April 189	May	June	July	August
	R. a. p.	R. . f.	R. a. p.	R. a. p.	R. . f.
ESTABLISHMENT— <i>contd.</i>					
IMPERIAL—					
10.—Major irrigation works—Construction					
42.—Major works—Working expenses					
43.—Minor works and navigation—					
Irrigation and navigation works—					
Works for which neither Capital nor Revenue accounts are kept					
Works for which only Revenue accounts are kept					
Works for which Capital and Revenue accounts are kept—					
Capital					
Revenue					
Agricultural works					
35.—Protective Irrigation works					
PROVINCIAL—					
42.—Major works—Working expenses					
43.—Minor works and navigation—					
Irrigation and navigation works—					
Works for which neither Capital nor Revenue accounts are kept					
Works for which only Revenue accounts are kept					
Works for which Capital and Revenue accounts are kept—					
Capital					
Revenue					
Agricultural works					
INCORPORATED LOCAL FUNDS—					
43.—Minor works and navigation—					
Irrigation and navigation works—					
Works for which neither Capital nor Revenue accounts are kept					
Works for which only Revenue accounts are kept					
Works for which Capital and Revenue accounts are kept—					
Capital					
Revenue					
Agricultural works					
Carried over	{ of the month to end of month				

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Charges.

DISTRIBUTION OF EXPENDITURE

Distribution of charges.	Transfers				
	April 189	May	June	July	August
	R. a. p.	R. a. p.	R. a. p.	R. a. p.	R. a. p.
Establishment— <i>concl.</i>					
Brought over { of the month					
to end of month					
EXCLUDED LOCAL FUNDS—					
43.—Minor works and navigation—					
Irrigation and navigation works—					
Works for which neither Capital nor Revenue accounts are kept .					
Works for which only Revenue accounts are kept .					
Works for which Capital and Revenue accounts are kept—					
Capital					
Revenue					
Agricultural works					
CONTRIBUTIONS					
TAKAMI ADVANCES					
TRANSFERS BUILDINGS AND ROADS BRANCH—					
Imperial 44—Military works					
” 45—Civil works					
” 47—Special defence works					
Provincial—45.—Civil Works					
Local incorporated ditto					
Local excluded ditto					
Contributions ditto					
Grand total as on folio .					

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GENERAL

Account	T R A N S A C T I O N S											
	April 189			May			June			July		
	R	a	c	R	a	c	R	a	c	R	a	c
RECEIPTS—												
Civil department												
Central adjusting account												
Telegraph department												
Transfers, Public works department												
Guaranteed railways												
London account												
REVENUE IMPERIAL—												
XXIX.—Major works direct receipts												
XXX.—Minor works and navigation												
REVENUE PROVINCIAL—												
XXIX.—Major works direct receipts												
XXX.—Minor works and navigation												
REVENUE INCORPORATED LOCAL												
Income tax												
Total of accounts closing under "Government"												
Add—Credits to suspense not affecting revenue												
Total receipts as per monthly accounts-current												
"Government" opening balance												
GRAND TOTAL												
CHARGES—												
Civil department												
Central adjusting account												
Telegraph department												
Transfer, Public works department												
Guaranteed railway												
London account												
EXPENDITURE IMPERIAL—												
35.—Protective irrigation works												
42.—Major works working expenses												
43.—Minor works and navigation												
49.—Major irrigation works construction												
EXPENDITURE PROVINCIAL—												
42.—Major works working expenses												
43.—Minor works and navigation												
EXPENDITURE INCORPORATED LOCAL												
Total of accounts closing under "Government"												
Add—												
Debit to suspense not affecting charges to grants												
Debits to suspense affecting charges to grants												
TOTAL												
Deduct—												
Credits to suspense affecting charges to grants												
Total charges as per monthly accounts-current												
"Government" closing balance as per abstract of suspense accounts												
GRAND TOTAL												

* Less use of suspense accounts.

Sub-register

ABSTRACT OF

ABSTRACT OF DEBITS, CREDITS AND BALANCE OF EACH SUSPENSE ACCOUNT.	TRANSACTIONS									
	April 189 .		May		June		July		August	
Imperial.	R	a. p.	R	a. p.	R	a. p.	R	a. p.	R	a. p.
PURCHASES—										
Balance at commencement of month										
Credits during month										
Total										
Debits during month										
Balance at end of month										
SALES—										
Balance at commencement of month										
Debits during month										
Total										
Credits during month										
Balance at end of month										
STOCK—										
Balance at commencement of month										
Debits during month										
Total										
Credits during month										
Balance at end of month										
MISCELLANEOUS ADVANCES—										
Balance at commencement of month										
Debits during month										
Total										
Credits during month										
Balance at end of month										
LONDON INVOICES—										
Balance at commencement of month										
Debits during month										
Total										
Credits during month										
Balance at end of month										
LONDON STORES—										
Balance at commencement of month										
Debits during month										
Total										
Credits during month										
Balance at end of month										

Sub-register

ABSTRACT OF

ABSTRACT OF DEBITS, CREDITS AND BALANCE
OF EACH SUSPENSE ACCOUNT.

TRANSACTIONS.

	April 1891		May		June		July		August	
	P	C	P	C	P	C	P	C	P	C
PROVINCIAL.										
PURCHASES—										
Balance at commencement of month										
Credits during month										
Total										
Debits during month										
Balance at end of month										
SALES—										
Balance at commencement of month										
Debits during month										
Total										
Credits during month										
Balance at end of month										
STOCK—										
Balance at commencement of month										
Debits during month										
Total										
Credits during month										
Balance at end of month										
MISCELLANEOUS ADVANCE—										
Balance at commencement of month										
Debits during month										
Total										
Credits during month										
Balance at end of month										
LONDON INVOICES—										
Balance at commencement of month										
Debits during month										
Total										
Credits during month										
Balance at end of month										
LONDON STORES—										
Balance at commencement of month										
Debits during month										
Total										
Credits during month										
Balance at end of month										

Sub-register

ABSTRACT OF

ABSTRACT OF DEBITS, CREDITS AND BALANCE OF EACH SUSPENSE ACCOUNT.				TRANSACTIONS									
				April 1890		May.		June		July.		August.	
				R	d.	R	c. f.	R	d. f.	R	a. f.	R	c. f.
Non-budget heads.													
DEPOSITS—													
Balance at commencement of month													
Credits during month													
Total													
Debits during month													
Balance at end of month													
TAKAV ADVANCES—													
Balance at commencement of month													
Debits during month													
Total													
Credits during month													
Balance at end of month													
CIVIL ENGINEERS' PROVIDENT FUND—													
Balance at commencement of month													
Credits during month													
Total													
Debits during month													
Balance at end of month													

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EXPENSE ACCOUNTS.

13-218 11A5.

Sub-register

Receipts.

DETAIL OF RECEIPTS

DETAIL OF RECEIPTS		TRANSACTIONS									
		April 189		May		June		July		August	
		R	a	R	a	R	a	R	a	R	a
IMPERIAL.											
49 —MAJOR IRRIGATION WORKS— CONSTRUCTION.											
— (a)											
Sales of buildings											
Rents of buildings											
Sales of tools and plant											
Miscellaneous refunds											
Total	of the month										
	to end of month										
43.—MINOR WORKS AND NAVIGATION.											
Works for which Capital and Revenue accounts are kept.											
— (a)											
Sales of buildings											
Rents of buildings											
Sales of tools and plant											
Miscellaneous refunds											
Total	of the month										
	to end of month										

(a) Here enter name of canal or project.

21-510X

Page 2

ON CAPITAL ACCOUNT.

Receipts.

' ' THE WAR.

Sub-register

Receipts.

DETAIL OF RECEIPTS

DETAIL OF RECEIPTS.		TRANSACTION														
		April 1900			May			June			July			August		
		R	a	p	R	a	p	R	a	p	R	a	p	R	a	p
PROVINCIAL.																
43.—MINOR WORKS AND NAVIGATION.																
Works for which Capital and Reserve accounts are kept.																
_____ (2).																
Sales of buildings																
Rents of buildings																
Sales of tools and plant																
Miscellaneous refunds																
Total { of the month																
{ to end of month																

(a) Here enter name of canal or project.

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TRANSACTIONS

1944, 1945.

January 1960

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NOTES.

Reference to P. W. D. Code

Part II, Chapter III, para. 38.

Notes 1 and 2 on the Buildings and Roads Branch form apply to this Form also.

Four columns for capitalised value of abatement of Land Revenue are added for convenience in the compilation of administrative accounts of works.

P. W. D. Form No. 77—Irrign.

PROVINCE.

IRRIGATION BRANCH.

Year _____

Register of Charges for Land for Public Works.

NOTES.

P. W. D. Form No. 79—Irrign.

Reference to P. W. D. Code.

Chapter III. paras. 217 to 223.

2. The notes on Form No. 79, Buildings and
Works Branch, apply to this form also.

3. Schedules A, B and C are similar in form to
those given with the account-current of the Buildings
and Works Branch.

PROVINCE.

IRRIGATION BRANCH.

MONTH—*January 1896.*

Account-Current.

No.

Dated the 20th March 1896.

Submitted to the Accountant General, Public
Works Department, with the following sche-
dules —

Schedule A, Credits to London Account—
Stores.

„ B. Credits and debits to London
Account—Miscellaneous.

„ C. Credits to Expenditure in Eng-
land.

„ D. Revenue—XXX Minor Works
and Navigation

„ E. Expenditure Imperial—35 Pro-
tective Irrigation Works.

„ F. Expenditure Imperial—42 Major
Works, Working Expenses.

„ G. Expenditure Provincial—42
Major Works, Working Ex-
penses.

„ H. Expenditure Imperial—43 Minor
Works and Navigation.

„ I. Expenditure Provincial—43
Minor Works and Navigation.

„ J. Expenditure Incorporated
Local—43 Minor Works and
Navigation.

„ K. Expenditure Imperial—49 Major
Irrigation Works, Construc-
tion.

„ L. Expenditure Imperial—33
Famine Relief—Works in
charge of Public Works De-
partment.

„ M. Expenditure Provincial—33
Famine Relief—Works in
charge of Public Works De-
partment.

„ N. Expenditure Incorporated
Local—33 Famine Relief—
Works in charge of Public
Works Department.

Memorandum of schedules not submitted with this account-
current, in consequence of there being no transactions for entry
therein for the month noted above.

Schedule

„

„

Receipts.]		Account-Current of the Irrigation			
Account's	Reference to detailed schedule accompanying	Current month.		Cumulative to date.	
		R	P.	R	P.
TO CIVIL DEPARTMENT (as per details on page 26)	..	4,27,061	10 11	57,09,021	15 0
TO CENTRAL ADJUSTING ACCOUNT	...	500	0 0	1,212	0 0
TO TELEGRAPH DEPARTMENT	..	934	10 3	2,433	11 6
TO TRANSFERS OF THE PUBLIC WORKS DEPARTMENT	..	5,741	11 6	12,78,047	15 10
TO GUARANTEED RAILWAYS	...	200	0 0	200	0 0
TO LONDON ACCOUNT—					
Stores	A	2,000	0 0	2,000	0 0
Miscellaneous	B	500	0 0	500	0 0
TO REVENUE IMPERIAL—					
XXIX, Major Works—Direct receipts	...	2,250	0 0	2,250	0 0
XXX, Minor Works and Navigation	D	375	0 0	2,162	3 3
TO REVENUE PROVINCIAL—					
XXIX, Major Works—Direct receipts	...	1,12,201	13 4	6,34,853	1 0
XXX, Minor Works and Navigation	D	84,451	10 7	5,35,904	2 4
TO REVENUE INCORPORATED LOCAL—					
XXX, Minor Works and Navigation	D	20	0 0	50	0 0
TO INCOME TAX	...	...	..	...	....
TO SUSPENSE ACCOUNTS (not affecting credits to revenue)—					
Deposits	...	8,372	3 9	1,12,739	5 1
Takavi Advances	...	1,456	13 11	1,30,574	2 4
Civil Engineers' Provident Fund	...	...	...	...	....
TOTAL RECEIPTS	...	6,46,068	13 3	64,11,949	1 4
Opening cash balance	...	48,036	2 8	29,510	7 8
GRAND TOTAL	...	6,94,104	15 11	64,41,259	9 0

Dated the 20th March 1896.

PROVINCE.

Balance, P. W. D., for the month of January 1896.

[Charges.

Accounts.	Reference to detailed schedule accompany- ing	Current month.			Amounts to date		
		R	a	p.	R	a	p.
By CIVIL DEPARTMENT (<i>as per details on page 106</i>)		2,13,041	11	4	14,28,760	5	9
By CENTRAL ADJUSTING ACCOUNT		500	0	0	500	0	0
By TELEGRAPH DEPARTMENT		250	0	0	250	0	0
By TEACHERS OF THE PUBLIC WORKS DEPARTMENT		58,467	13	5	11,83,185	12	6
By GUARANTEED RAILWAYS		100	0	0	100	0	0
By LONDON ACCOUNT— Miscellaneous
By EXPENDITURE, IMPERIAL—							
33.—Famine Relief—Works in charge of Public Works Department
35.—Protective Irrigation Works
42.—Major Works—Working Expenses		2,521	8	0	13,369	0	0
43.—Minor Works and Navigation		45,381	7	3	4,47,436	13	11
49.—Major Irrigation Works—Construction		93,793	1	2	5,51,006	9	5
By EXPENDITURE, PROVINCIAL—							
33.—Famine Relief—Works in charge of Public Works Department
42.—Major Works—Working Expenses		84,347	6	7	8,77,186	2	11
43.—Minor Works and Navigation		1,34,718	2	5	16,76,809	5	8
By EXPENDITURE, INCORPORATED LOCAL—							
33.—Famine Relief—Works in charge of Public Works Department
43.—Minor Works and Navigation
By SUSPENSE ACCOUNTS (<i>not affecting charges to grants</i>)—							
Deposits		6,435	6	6	1,01,370	1	10
Takavi Advances		5,598	13	11	1,12,335	11	8
Civil Engineers' Provident Fund
TOTAL CHARGES		6,45,155	6	7	63,92,309	15	8
Closing cash balance		48,994	9	4	48,949	9	4
GRAND TOTAL		6,94,104	15	11	64,41,259	9	0

Examiner, P. W. Accounts.

Detail of transaction with the Civil Department.

Civil Province concerned	I		II.		III.		IV.		TOTAL	
	Transf. to - to Civil from Public Works Department		Remittance - from Civil to Public Works Department		Items adjustable by Civil Department.		Items adjustable by Public Works Department		TOTAL	
	R	a. p.	R	a. p.	R	a. p.	R	a. p.	R	a. p.
Accountant General Bengal	4,21,111	6 8	2 173	0 3	3,470	11 0	4,27,064	10 11
PUBLIC WORKS CREDITS TO

TOTAL CREDITS	4,21,111	0 8	2,179	0 3	3,170	11 0	1,27,064	10 11
PUBLIC WORKS DEBITS TO

Accountant General, Bengal	2,01,084	11 1	...	...	19,301	4 9	7,511	11 4	2,13,011	11 4
TOTAL DEBITS	2,01,084	11 1	...	...	19,301	4 9	7,511	11 4	2,13,011	11 4

NOTES.

Reference to P. W. D. Code.

111, Chapter III, para. 222

The entries for this form will be taken from the
total of receipts and charges, and the totals should
agree up to the amounts shown in the Account-current

P. W. D. Form No. 79—Irrign

____ PROVINCE.

CENTRAL OFFICE OF ACCOUNT.

BRANCH—*Irrigation.*

MONTH—*January 1896.*

Schedule D.—Revenue—XXX—
Minor Works and Navigation.

(To accompany the Monthly Account-current.)

XXXX—Minor Works and Navigation during the month of January 1896.

	Imperial funds.		Provincial funds.		Incorporated local funds.		REMARKS
	R	a. p.	R	a. p.	R	a. p.	
IRRIGATION AND NAVIGATION WORKS							
Works for which neither Capital nor Revenue account are kept—							
Receipts during month . . . . .	..		79,295	14 7	20	0 0	
" during year up to date . . . . .	..		5,21,708	7 4	50	0 0	
Works for which only Revenue accounts are kept—							
Receipts during month . . . . .	..		...	...	...	...
" during year up to date . . . . .	..		...	...	...	...
Works for which Capital and Revenue accounts are kept—							
Receipts during month . . . . .	..		5,065	0 0	..	...
" during year up to date . . . . .	..		13,483	8 2	...	...
Total { During month . . . . .	..		84,360	14 7	20	0 0	
{ During year up to date . . . . .	..		5,35,191	15 7	50	0 0	
AGRICULTURAL WORKS.							
Works for which neither Capital nor Revenue accounts are kept—							
Receipts during month	375	0 0	90	12 0	..	...
" during year up to date	2,102	3 3	712	2 0	...	...
Works for which only Revenue accounts are kept—							
Receipts during month . . . . .	..		...	...	...	...
" during year up to date . . . . .	..		...	...	...	...
Works for which Capital and Revenue accounts are kept—							
Receipts during month . . . . .	..		...	...	...	...
" during year up to date . . . . .	..		...	...	...	...
Total { During month	375	0 0	90	12 0	..	...
{ During year up to date	2,102	3 3	712	2 0	...	...
GRAND TOTAL { During month	375	0 0	84,451	10 7	20	0 0	
{ During year up to date	2,102	3 3	5,35,201	2 4	50	0 0	

N.B.—Receipts during year up to date will be entered in bln. mks.

NOTES.

Reference to P. W. D. Code.

VIII, Chapter III, para. 222.

Figures for this schedule will be obtained from the Register of expenditure against budget grants, the total agreeing with the amount shown in the account-current.

P. W. D. Form No. 79.—Irrign.

PROVINCE.

BRANCH—*Irrigation.*

FUND—*Provincial.*

MONTH—*January 1896.*

Schedule *G. Expenditure* Provincial
—42 Major Works, Working Ex-
penses.

(To accompany the monthly account-current.)

* F.—Imperial.

G.—Provincial.

P. W. D. Form No. 79—Irrign.

42—Provincial Expenditure on Major Works, Working Expenses, during the Month of January 1875.

Heads of account	Imperial Expenditure		Provincial Expenditure	
	£	s	£	s
Extensions and improvements . . . . .	...		10,125	12
Maintenance and repairs	42,400		27,177	
Compensation	51	14 2	318	0 0
Establishment	34,378	5 4	29,440	
Tools and plant	2,200	11 11	11,714	10
Refunds of revenue	201	0 11	1,527	11 7
TOTAL EXPENDITURE AGAINST BUDGET GRANT .	84,347	6 7	8,77,186	2 11

* Imperial or Provincial.

Examiner, P. W. Accounts.

NOTES.

Reference to P. W. D. Code.

Vol. II, Chapter III, para. 222.

1. The entries for this schedule will be taken from the Register of expenditure against budget grant, the total agreeing with the amount shown in the account-current.

2. This form may also be used for expenditure from "Excluded local funds," in which case, the details will be obtained from the sub-registers or the divisional schedules concerned.

PROVINCE.

BRANCH—*Irrigation.*

FUND—*Imperial.*

MONTH—*January 1896.*

**Schedule H.* Expenditure *Imperial-
43 Minor Works and Navigation.**

(To accompany the monthly account-current.)

*H.—Imperial.

I.—Provincial.

J.—Incorporated local.

43.—*Imperial Expenditure on Minor Works

Heads of account.	IRRIGATION AND							
	WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS APPLICABLE				WORKS FOR WHICH EITHER REVENUE ACCOUNTS APPLICABLE			
	During the month.		During the year up to date.		During the month.		During the year up to date.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
FINAL HEADS—								
Works, extensions and improvements
Maintenance and repairs
Compensation
Establishment
Tools and plant
Refunds of revenue
Total final heads
DEBITS TO SUSPENSE HEADS—								
Stock purchases
Stock sales
Stock
Miscellaneous advances
London invoices
London stores
Total debits to suspense heads
Total final and suspense heads
CREDITS TO SUSPENSE HEADS—								
Stock purchases
Stock sales
Stock
Miscellaneous advances
London invoices
London stores
Total credits to suspense heads
Remainder
DEDUCT—RECEIPTS ON CAPITAL ACCOUNT
NET EXPENDITURE IN INDIA AND IN ENGLAND AGAINST GRANT
DEDUCT—EXPENDITURE IN ENGLAND
EXCHANGE
TOTAL
NET EXPENDITURE IN INDIA AGAINST BUDGET GRANTS
ABSTRACT OF ABOVE.								
Irrigation and Navigation works	During the month		During the year up to date.		During the month		During the year up to date.	
Agricultural works	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
	45	38	1	7	3	147	436	13
TOTAL AS PER ACCOUNT-CURRENT	45	38	1	7	3	147	436	13

* Provincial or Incorporated local

10/10/51

THE CAPITAL AND REVENUE ACCOUNTS ARE YET.

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AGRI											
Vol 15 5000 WHICH FIFTH PART 50 WO 15 5000 WHICH ONE REVEAL NO: R111 11 ACCO 011 1 ARE F111						ACCOUNTS 111 1111					
During the month			During the year up to date			During the month			During the year up to date		
\$	a	p	\$	a	p	\$	a	p	\$	a	p
15,800	0	0	1,09,816	5	9	.	.	.	.	.	.
18,100	2	10	2,26,633	2	10	.	.	.	.	.	.
.
4,401	1	1	73,559	2	11	.	.	.	.	.	.
616	14	5	3,290	13	2	.	.	.	.	.	.
...
39,017	2	2	4,13,329	8	8	.	.	.	.	.	.
450	0	0	548	0	0	.	.	.	.	.	.
...
1,183	15	3	19,954	11	7	.	.	.	.	.	.
36	1	4	4,451	0	10	.	.	.	.	.	.
...
...
1,670	0	7	24,953	12	5	.	.	.	.	.	.
40,687	2	9	4,38,283	5	1	.	.	.	.	.	.
150	0	0	614	0	0	.	.	.	.	.	.
...
-5,225	4	0	-14,904	1	0	.	.	.	.	.	.
82	0	0	5,146	11	2	.	.	.	.	.	.
...
...
-4,694	4	6	-9,153	8	10	.	.	.	.	.	.
45,381	7	3	4,47,436	13	11	...	...	...	...	...	...
...
45,381	7	3	4,47,436	13	11	.	.	.	.	.	.
...
...
...
45,381	7	3	4,47,436	13	11	...	...	...	...	...	...

NOTES.

P. W. D. Form No. 79—Irrign.

Reference to P. W. D. Code.

Vol II, Chapter III, para. 222

PROVINCE.

1. The entries for this schedule will be taken from the Register of expenditure against budget grants, the total agreeing with the amount shown in the account-current

BRANCH—*Irrigation.*

FUND—*Imperial.*

MONTH—*January 1896.*

Schedule K. Expenditure Imperial
49—Major Irrigation Works, Construction.

(To accompany the monthly account-current.)

- *E—35 Imperial expenditure on Protective Irrigation Works.
- *K—49 Imperial expenditure on Major Irrigation Works, Construction
- *L—33 Imperial expenditure on Famine Relief—Works in charge of Public Works Department
- *M—33 Provincial expenditure on Famine Relief—Works in charge of Public Works Department.
- *N.—33 Incorporated Local expenditure on Famine Relief—Works in charge of Public Works Department.

*49.—Imperial expenditure on Major Irrigation Works, Construction, during the month of January 1896.

HEADS OF ACCOUNT.	Expenditure during the month			Expenditure during the year up to date.		
	₹	a.	p.	₹	a.	p.
FINAL HEADS—						
Works	80,000	0	0	4,11,132	12	4
Establishment	18,400	0	0	27,105	11	2
Tools and plant	1,000	0	0	29,507	3	9
Total final heads	99,400	0	0	5,27,715	13	3
DEBITS TO SUSPENSE HEADS—						
Stock purchases	5,749	4	1	1,26,859	2	2
Stock sales . . . . .	...	..	..	.	.	..
Stock	66,769	15	4	6,67,449	4	6
Miscellaneous advances	1,773	12	4	33,717	14	10
London invoices	11,200	0	0	25,000	0	0
London stores . . . . .	...	.	...	...	...	...
Total debits to suspense heads	85,493	0	0	8,53,026	5	6
Total final and suspense heads	1,84,893	0	0	13,80,772	2	9
CREDITS TO SUSPENSE HEADS—						
Stock purchases	7,730	6	2	1,35,241	8	10
Stock sales . . . . .	..	.	.	..	.	...
Stock	70,582	11	4	6,19,233	14	7
Miscellaneous advances	1,326	10	1	44,510	4	0
London invoices . . . . .	...	.	.	.	.	..
London stores . . . . .	...	...	..	..	...	...
Total credits to suspense heads	79,639	11	7	7,99,585	11	5
Remainder	1,05,253	4	5	5,81,186	7	4
DEDUCT—RECEIPTS ON CAPITAL ACCOUNT	260	3	3	5,179	13	11
NET EXPENDITURE IN INDIA AND IN ENGLAND AGAINST GRANT	1,04,993	1	2	5,76,006	9	5
DEDUCT—EXPENDITURE IN ENGLAND	11,200	0	0	25,000	0	0
„ EXCHANGE . . . . .	.	.	.	..	.	...
TOTAL	11,200	0	0	25,000	0	0
NET EXPENDITURE IN INDIA AGAINST BUDGET GRANT	93,793	1	2	5,51,006	9	5

* Or 35 Imperial Protective Irrigation Works

* Or 33 Imperial, Provincial, or Incorporated Local Famine Relief—Works in charge of Public Works Department.

NOTES.

Reference to P. W. D. Code.

Vol. II, Chapter III, paras. 358 and 359.

1. The figures should be compared with the up to date totals in the supplementary account-current and schedules for March.

2. This account-current will be accompanied by schedules of debits and credits to transfers of the Public works department in form No. 96 B.

P. W. D. Form No. 96A—Irrign.

PROVINCE.

CENTRAL OFFICE OF ACCOUNT.

BRANCH—Irrigation.

YEAR

Final Account-Current of the Province
with the opening and closing balances of
the year 189 -9 .

No.

Dated the _____ 189 .

Submitted to the Accountant General, Public
works department.

Examiner, P. W. Accounts,

Province.

Dr. Final Account-Current of the Irrigation branch

Account						Amount.		TOTAL	
						R	a. p.	R	a. p.
To Civil department									
„ Central adjusting account									
„ Telegraph department									
„ Transfers of the Public works department									
„ Guaranteed railways									
„ London account									
„ Revenue Imperial									
„ Revenue Provincial									
„ Revenue Incorporated local									
„ Income tax									
„ Expenditure in England						}			
„ Exchange									
„ Receipts on Capital account—Imperial.									
„ „ „ „ —Provincial									
Total receipts of the year									
To BALANCE brought forward from last year—									
						Provincial.		Imperial	
						R	a. p.	R	a. p.
Cash									
Stock sales									
Stock									
Miscellaneous advances									
London invoices									
London stores									
Takavi advances									
Deduct Credit balances—									
Stock purchases									
London invoices									
Deposits									
GRAND TOTAL .									

Dated _____
The _____ 189 .

PROVINCE.

with the opening and closing balances for the year_____ Cr.

Account					Amount.			Total.		
					R	a.	p.	R	a.	p.
By Civil department										
„ Central adjusting account										
„ Telegraph department										
„ Transfers of the Public works department										
„ Guaranteed railways										
„ London account										
„ Expenditure Imperial—Final heads										
„ Expenditure Provincial—Ditto										
„ Expenditure Incorporated local—Final heads										
Total charges of the year										
BY BALANCE—										
					Provincial.			Imperial.		
					R	a.	p.	R	a.	p.
Cash										
Stock sales										
Stock										
Miscellaneous advances										
London invoices										
London stores										
Takavi advances										
Deduct Credit balances—										
Stock purchases										
London invoices										
Deposits										
GRAND TOTAL										

Examiner, P. W. Accounts,
Province

-----PROVINCE.

IRRIGATION BRANCH.

ADMINISTRATIVE ACCOUNTS

FOR THE YEAR

1895-96.

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NOTES.

Reference to P. W. D. Code.

Volume II, Chapter III, paras. 344 to 354.

1. Simultaneously with the preparation of the annual Finance accounts, the administrative accounts of the Irrigation Branch should be compiled in form No. 99 Irrigation, for works which are constructed with the prospect of yielding a return, i. e., those works for which Capital and Revenue accounts are kept.

2. This form is an abstract of the accounts Nos. 2 to 6 which follow it. The financial results of Productive and Protective Irrigation works should be shown separately in this form.

3. The figures to be entered in the column headed "Cost of construction as now estimated" should, in the case of works the construction estimates of which are not closed, be the aggregate of the sanctions accorded by competent authorities up to the close of the year to which the accounts relate. In the case of works the construction estimates of which are closed, the figures in the columns mentioned should be the aggregate of (1) the actual expenditure against the construction estimates which have been closed, (2) the actual expenditure on all works which were sanctioned after the closure of the construction estimate and reported as complete at the end of the year to which the accounts relate and (3) the estimated cost of all unfinished works.

4. When an estimate includes several works it should be considered as current until all the works comprised in that estimate are completed and the estimate closed.

5. Separate "General abstracts" should be prepared for Major Works, and for Minor Works and Navigation for which Capital and Revenue accounts are kept. In the General abstract for the latter class of works the last five columns should be omitted.

PROVINCE.

CENTRAL OFFICE OF ACCOUNT.

BRANCH—Irrigation.

CLASS OF WORKS—Major Works. (*Productive and Protective Public Works.*)

No. 1.

General abstract of financial results,
showing the Estimated cost of construction of Major works, the Capital outlay thereon, the Revenue derived therefrom, the Working expenses and the simple Interest on the direct Capital outlay on those works.

(Administrative Accounts.)

[IRRIGATION BRANCH]

PUBLIC WORKS DEPARTMENT.

[PROVING]

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1896.

No. 1.—General abstract of financial results showing the total cost of each item of work, the capital and the working expenses and the simple interest on the debt incurred during the year.

NAME OF PROJECT	Cost of construction (including interest on loan)				Capital cost				Working expenses				Total cost				Rate per cent.			
	Direct charges				Indirect charges				Total				Total				Rate per cent.			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
MAJOR WORKS																				
Productive Works.																				
A. project	2,504,613	135,458	5,987,731	2,653,303	2,711,145	2,711,145	2,711,145	2,711,145	2,711,145	2,711,145	2,711,145	2,711,145	2,711,145	2,711,145	2,711,145	2,711,145	2,711,145	2,711,145	2,711,145	2,711,145
B. canal	83,736	991	1,912,135	83,736	83,736	83,736	83,736	83,736	83,736	83,736	83,736	83,736	83,736	83,736	83,736	83,736	83,736	83,736	83,736	83,736
C. canal	25,114	919	67,627	26,043	26,043	26,043	26,043	26,043	26,043	26,043	26,043	26,043	26,043	26,043	26,043	26,043	26,043	26,043	26,043	26,043
D. project	2,788,986	97	13,095,607	2,025,950	2,025,950	2,025,950	2,025,950	2,025,950	2,025,950	2,025,950	2,025,950	2,025,950	2,025,950	2,025,950	2,025,950	2,025,950	2,025,950	2,025,950	2,025,950	2,025,950
Total Productive works.	6,178,791	1,091	22,101,173	6,700,661	6,700,661	6,700,661	6,700,661	6,700,661	6,700,661	6,700,661	6,700,661	6,700,661	6,700,661	6,700,661	6,700,661	6,700,661	6,700,661	6,700,661	6,700,661	6,700,661
Protective Works (Detail as above)																				
Total Protective works.																				
Grand Total.																				

The August 1896.

By the Controller of the Public Works Department.

NOTES.

Reference to P. W. D. Code.

Form II, Chapter III, paras. 344 to 354.

1. The Capital account is to be a record of the expenditure directly incurred against the sanctioned estimates for the construction of the work, and of nothing more. The record of the outlay must be in detail by sections corresponding with the detail in the abstract of sanctioned estimate.

2. The entries will be taken, as regards "previous" charges, from the Administrative accounts for the previous year, and the outlay of the year, from the Sub-register. From the total thus obtained the receipts on Capital account during the year and up to date should be deducted, and the net outlay carried to the "General Abstract" account No. 1.

3. The entry in the column headed "Cost of construction as now estimated" will be made in accordance with the instructions contained in paras. 3 and 4 of the notes on the General Abstract of financial results.

4. The difference between the last two columns in this account will represent the sanctions still current under each sub-head.

5. There should be a separate Capital account for each project or canal, whether classed as a Productive Public Work, a Protective Public Work, or under Minor Works and Navigation for which Capital and Revenue accounts are kept.

_____. PROVINCE.

_____. CENTRAL OFFICE OF ACCOUNT.

BRANCH—*Irrigation.*

CLASS OF WORK—*Productive Public Work.*

NAME OF WORK—*A. Project.*

No. 2.

Capital account.

(Administrative accounts.)

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1915-16.

A.—PROJECT.

No. 2.—Capital Account for, and to end of, 1915-16

HEADS OF ACCOUNT	District charges.			Capital account as now estimated (correction estimate closed to 31st March 1903).	Expenditure against closed estimate.
	Previous	1903-06	Total.		
1	2	3	4	5	6
1—WORKS—	R	R	R	R	R
(1)—Head works—					
A.—Preliminary expenses	9,449	..	9,449	9,449	9,449
B.—Land	24,614	..	24,614	24,614	24,614
C.—Works	32,68,870	..	32,68,870	32,68,870	32,68,870
K.—Buildings	1,56,105	..	1,56,105	1,56,105	1,56,105
O.—Miscellaneous	9,30,255	1,084	9,30,255	9,30,255	9,30,255
P.—Maintenance	1,50,016	..	1,50,016	1,50,016	1,50,016
	45,38,225	1,084	45,39,309	45,39,309	45,39,309
(2)—Main canal and branches—					
A.—Preliminary expenses	58,352	..	58,352	58,352	58,352
B.—Land	4,06,040	..	4,06,040	4,06,040	4,06,040
D.—Regulators	1,63,700	3,058	1,63,700	1,63,700	1,63,700
E.—Falls and weirs	2,60,835	..	2,60,835	2,60,835	2,60,835
F.—River and hill torrent works	4,58,176	..	4,58,176	4,58,176	4,58,176
F (1)—Other cross drainage works	3,33,919	..	3,33,919	3,33,919	3,33,919
G.—Bridges	2,33,591	..	2,33,591	2,33,591	2,33,591
H.—Escapes	96,101	..	96,101	96,101	96,101
I.—Navigation works	14,11,182	..	14,11,182	14,11,182	14,11,182
K.—Buildings	1,50,777	4,978	1,50,777	1,50,777	1,50,777
L.—Earthwork	42,67,551	8,391	42,67,551	42,67,551	42,67,551
M.—Plantations	85,264	797	85,264	85,264	85,264
O.—Miscellaneous	14,90,280	..	14,90,280	14,90,280	14,90,280
P.—Maintenance	2,72,703	..	2,72,703	2,72,703	2,72,703
	97,48,564	17,207	97,48,564	97,48,564	97,48,564
(3)—Distributaries—					
A.—Preliminary expenses	68,841	1,697	70,541	72,318	67,341
B.—Land	4,58,657	9,019	4,67,676	4,98,479	4,58,657
C.—Works	6,66,105	10,878	6,55,227	7,06,772	6,66,105
L.—Earthwork	11,09,218	6,993	11,16,211	12,03,103	11,09,218
O.—Miscellaneous	65,883	211	66,094	74,217	65,883
P.—Maintenance	63,048	1,112	64,460	69,442	63,048
	24,31,755	8,454	24,40,209	26,49,231	24,30,252
(4)—Drainage and protective works—					
A.—Preliminary expenses	31,552	1,200	32,842	34,635	30,559
B.—Land	3,38,145	9,941	3,48,086	3,57,820	3,38,145
C.—Works	94,873	6,082	1,00,955	1,13,259	90,221
L.—Earthwork	14,90,579	24,705	15,15,374	15,66,971	14,59,357
O.—Miscellaneous	25,390	2,183	27,573	33,483	25,390
P.—Maintenance	17,154	588	17,742	19,229	17,154
	19,97,693	44,879	20,42,572	21,25,106	19,60,826
Irrigation survey	2,08,023	..	2,08,023	2,08,023	2,08,023
Total	1,89,07,053	71,624	1,89,78,677	1,92,70,533	1,88,86,974
Carried over	1,89,07,053	71,624	1,89,78,677	1,92,70,533	1,88,86,974

[REVENUE BRANCH]

PUBLIC WORKS DEPARTMENT.

[] PROVINCE.

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1895-96.

A.—PROJECT.

No. 2—Capital account for, and to end of, 1895-96—concluded.

HEADS OF ACCOUNT	DIRECT CHARGES			Cost of construction as now estimated (construction estimate closed on 31st March 1893)	Expenditure against closed estimates.
	Previous.	1895-96.	Total		
1	2	3	4	5	6
Brought forward	R 1,89,07,053	R 71,624	R 1,89,78,677	R 1,92,70,533	R 1,88,86,974
II.—ESTABLISHMENT—					
(1)—Direction and accounts	46,37,815	14,180	46,51,995	47,09,799	46,35,266
(2)—Executive					
(3)—Medical					
(4)—Survey					
Total	46,37,815	14,180	46,51,995	47,09,799	46,35,266
III.—TOOLS AND PLANT—					
(1)—Navigation plant	1,15,260	.....	1,15,260	20,70,259	20,65,399
(4)—Miscellaneous	18,84,834	.....	18,84,834		
(5)—Repairs and carriage	65,305	.....	65,305		
Total	20,65,399	.....	20,65,399	20,70,259	20,65,399
IV.—SUSPENSE ACCOUNTS—					
(1)—Stock	1,38,560	—1,06,108	32,452	.....	.....
(2)—Purchases	—2,018	1,297	—721	.....	.....
(3)—Sales	—1	.....	—1	.....	.....
(4)—Miscellaneous advances	1,032	—929	103	.....	.....
(5)—London invoices	2,673	—2,672	1	.....	.....
(6)—London stores	18	—478	—460	.....	.....
Total	1,40,264	—1,08,890	31,374	.....	.....
GRAND TOTAL	2,57,50,531	—23,086	2,57,27,445	2,60,50,591	2,55,87,639
V.—LESS RECEIPTS ON CAPITAL ACCOUNT	86,237	.....	86,237	86,237	86,237
NET TOTAL	2,56,64,294	—23,086	2,56,41,208	2,59,64,354	2,55,01,402
APPORTIONMENT—					
Chargeable to 49—Irrigation	2,56,05,293	—26,848	2,55,78,445	.....	.....
” 43—Minor works and navigation	.....	.....	.....	.....	.....
Imperial Provincial.	59,001	3,762	62,763	.....	.....
Total	2,56,64,294	—23,086	2,56,41,208	.....	.....

NOTES.

Reference to P. W. D. Code.

Volume II, Chapter III, paras. 344 to 354.

1. A Revenue account should be opened for each project as soon as a section is completed and commences to yield revenue. The Revenue account is a record of all revenue derived from the undertaking, whether realized in the Public Works Department or elsewhere and it is to be charged with the maintenance and working of the project, including all outlay on minor extensions and improvements which have not been distinctly sanctioned against the Capital account.

2. The entries as regards receipts and charges to end of previous year will be taken from the Administrative accounts for that year, and for the current year from Schedules I and A of the Finance accounts and from the Sub-registers. After the Direct charges (including any transactions by the Civil Department) have been detailed and the total arrived at, the Indirect charges, which will be obtained from account No. 5, should be added, and the sum carried to the "General Abstract," account No. 1. When this has been attended to the account should be balanced, the balance showing the net *plus* or *minus* revenue (surplus or deficit), as the case may be.

3. There should be a separate Revenue account for each project or canal, whether classed as a Productive Public Work, a Protective Public Work, or under Minor Works and Navigation for which Capital and Revenue accounts are kept

_____ PROVINCE.

CENTRAL OFFICE OF ACCOUNT.

BRANCH—*Irrigation.*

CLASS OF WORK—*Productive Public Work.*

NAME OF WORK—*A. Project.*

No. 3.

Revenue Account.

(Administrative Accounts.)

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1957-58

A - PROJECT

No. 3—Revenue account for, and to, 1957-58

Particulars	Total			Particulars	Total		
	Rs.	P.	A.		Rs.	P.	A.
Water rates	10,251	2,114	1,152	1—Water rates	3,172	—	—
Share of revenue	1,000	20	1,000	2—Water rates	—	—	—
Electricity	100	—	—	3—Water rates	—	—	—
Office supplies	100	—	—	4—Water rates	—	—	—
Salaries	1,000	—	—	5—Water rates	—	—	—
Interest on loan	1,000	—	—	6—Water rates	—	—	—
Depreciation	1,000	—	—	7—Water rates	—	—	—
Other charges	1,000	—	—	8—Water rates	—	—	—
Total	52,62,900	4,17,222	36,80,125	9—Water rates	—	—	—
Share of land revenue collected in the Civil department	—	—	—	10—Water rates	—	—	—
Total receipts	52,62,900	4,17,222	36,80,125	11—Water rates	—	—	—
				12—Water rates	—	—	—
				13—Water rates	—	—	—
				14—Water rates	—	—	—
				15—Water rates	—	—	—
				16—Water rates	—	—	—
				17—Water rates	—	—	—
				18—Water rates	—	—	—
				19—Water rates	—	—	—
				20—Water rates	—	—	—
				21—Water rates	—	—	—
				22—Water rates	—	—	—
				23—Water rates	—	—	—
				24—Water rates	—	—	—
				25—Water rates	—	—	—
				26—Water rates	—	—	—
				27—Water rates	—	—	—
				28—Water rates	—	—	—
				29—Water rates	—	—	—
				30—Water rates	—	—	—
				31—Water rates	—	—	—
				32—Water rates	—	—	—
				33—Water rates	—	—	—
				34—Water rates	—	—	—
				35—Water rates	—	—	—
				36—Water rates	—	—	—
				37—Water rates	—	—	—
				38—Water rates	—	—	—
				39—Water rates	—	—	—
				40—Water rates	—	—	—
				41—Water rates	—	—	—
				42—Water rates	—	—	—
				43—Water rates	—	—	—
				44—Water rates	—	—	—
				45—Water rates	—	—	—
				46—Water rates	—	—	—
				47—Water rates	—	—	—
				48—Water rates	—	—	—
				49—Water rates	—	—	—
				50—Water rates	—	—	—
				51—Water rates	—	—	—
				52—Water rates	—	—	—
				53—Water rates	—	—	—
				54—Water rates	—	—	—
				55—Water rates	—	—	—
				56—Water rates	—	—	—
				57—Water rates	—	—	—
				58—Water rates	—	—	—
				59—Water rates	—	—	—
				60—Water rates	—	—	—
				61—Water rates	—	—	—
				62—Water rates	—	—	—
				63—Water rates	—	—	—
				64—Water rates	—	—	—
				65—Water rates	—	—	—
				66—Water rates	—	—	—
				67—Water rates	—	—	—
				68—Water rates	—	—	—
				69—Water rates	—	—	—
				70—Water rates	—	—	—
				71—Water rates	—	—	—
				72—Water rates	—	—	—
				73—Water rates	—	—	—
				74—Water rates	—	—	—
				75—Water rates	—	—	—
				76—Water rates	—	—	—
				77—Water rates	—	—	—
				78—Water rates	—	—	—
				79—Water rates	—	—	—
				80—Water rates	—	—	—
				81—Water rates	—	—	—
				82—Water rates	—	—	—
				83—Water rates	—	—	—
				84—Water rates	—	—	—
				85—Water rates	—	—	—
				86—Water rates	—	—	—
				87—Water rates	—	—	—
				88—Water rates	—	—	—
				89—Water rates	—	—	—
				90—Water rates	—	—	—
				91—Water rates	—	—	—
				92—Water rates	—	—	—
				93—Water rates	—	—	—
				94—Water rates	—	—	—
				95—Water rates	—	—	—
				96—Water rates	—	—	—
				97—Water rates	—	—	—
				98—Water rates	—	—	—
				99—Water rates	—	—	—
				100—Water rates	—	—	—

NOTES.

Reference to P. W. D. Code.

Volume II, Chapter III, paras 34 to 35.

1. The Interest account is a simple debit and credit account, showing on the one side the charges for interest, and on the other the net revenue or balance of the Revenue account of each project classed as a Productive or Protective Public Work. Interest is to be calculated annually at the rate of 4 per cent on the direct capital outlay to end of previous year plus half the outlay of the year. In making this calculation it should be borne in mind that indirect charges to the Capital account are to be included.

2. Interest will not be charged on the expenditure on a survey for a projected work before construction commences, but for the year in which construction is begun, interest will be charged at the rate of 4 per cent. per annum on the total survey expenditure to the end of the previous year, and on half the expenditure (whether survey or construction) during that year, and thereafter in the manner laid down in the preceding paragraph.

3. Interest charges to end of previous year will be brought over from the Administrative accounts for that year, and the net revenue realized to end of previous year and during the year will be obtained from the balance shown in Revenue account No. 3.

4. There should be a separate interest account for each project or canal classed as a Productive or Protective Public Work. No interest is charged in the case of Minor Works and Navigation, hence this statement will not be required for such works.

----- PROVINCE.

CENTRAL OFFICE OF ACCOUNT.

BRANCH—*Irrigation.*

CLASS OF WORK—*Productive Public Work.*

NAME OF WORK—*A. Project.*

No. 4.

Interest Account.

(Administrative Accounts)

ADMINISTRATIVE ACCOUNTS OF THE S. A. S. 1905-06.

A.—PROJECT.

No. 4.—*Cost account for, and to end of, 1895-96.*

	Amount	Amount
	R	Rs.
Total interest charge to end of 1894-95	1,06,871.11	Net revenue to be set to end of 1894-95 1,10,50
		Net revenue to be set to end of 1895-96 35,791.11
		37,791.11
Interest charge for the year 1895-96	10,6,110	
		Balance net interest charges 2,40,99,192
TOTAL	2,07,13,551	TOTAL 2,07,13,551

NOTES.

Reference to P. W. D. Code,

Volume II, Chapter III, paras. 344 to 354.

1. The Account of indirect charges, appertaining to the Capital and Revenue accounts, is a record of the following items:—the method of calculating the entries being noted against each—

Capitalized abatement of land revenue.—

Fixed at the amount which invested in $3\frac{1}{2}$ per cent. Government Securities of 1842-43 at the market rate of the day on which the abatement of assessment commences will produce interest equal to the abatement of land revenue.

Leave and pension allowances.—

At the rate of 14 per cent. on the gross charges for establishment.

2. There should be a separate account of indirect charges for each project or canal whether classed as a Productive Public Work, a Protective Public Work, or under Minor Works and Navigation for which Capital and Revenue accounts are kept.

PROVINCE.

GENERAL OFFICE OF ACCOUNT.

BRANCH—*Irrigation.*

CLASS OF WORK—*Productive Public Work.*

NAME OF WORK—*A. Project.*

No. 5.

Account of Indirect charges.

(Administrative Accounts.)

ADMINISTRATIVE AGREEMENT FOR THE YEAR 1950

2 - PROJECT.

At 5.—The water is clear, the water is clear, and in mid of the night.

Particulars	1940-41	1941-42	Total
Capital—			
Capitalised reserve	33,433	—	33,433
Less: Depreciation	5,13,450	1,987	5,15,437
Total	5,13,450	1,987	5,15,437
Liabilities—			
Capital—			
Capitalised reserve	—	—	—
Less: Depreciation	1,30,724	30,764	1,61,488
Total	1,30,724	30,764	1,61,488

NOTES.

Reference to P. W. D. Code.

Article II, Chapter III, parat. 344 to 354

1. The statement compares the total direct and indirect charges on each project or canal with the amounts of the sanctioned estimates. The authority by whom the estimates were sanctioned should invariably be quoted, and a reference should be given in all cases to the action taken in respect to excesses of estimates, etc.

2. It will be posted from the accounts Nos. 2 and 3 and precede it, and should be prepared separately for each project or canal for which Capital and Revenue accounts are kept.

3. When an estimate, sanctioned under open canal capital rules, includes several works, the total outlay against that estimate should be shown in column 5 until all the works comprised in that estimate are completed and the estimate closed.

_____ PROVINCE.

_____ CENTRAL OFFICE OF ACCOUNT.

BRANCH—*Irrigation.*

CLASS OF WORK—*Productive Public Work.*

NAME OF WORK—*A. Project.*

No. 6.

Statement comparing charges to date
with sanctioned estimates.

(Administrative Accounts.)

Irrigation Branch]

PUBLIC WORKS DEPARTMENT.

[] Province

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1925-26

A—PROJECT.

No. 6—Statement comparing charges to date with amended estimates.

Particulars	Original Estimate			Amended Estimate			Difference
	1	2	3	4	5	6	
	Rs.	P.	A.	Rs.	P.	A.	Rs.
Actual to date—							
Wages	1,00,000	00	00	1,00,000	00	00	00
Establishment	25,000	00	00	25,000	00	00	00
Tools and plant	20,000	00	00	20,000	00	00	00
Material	10,000	00	00	10,000	00	00	00
Total	1,55,000	00	00	1,55,000	00	00	00
Excesses to date—							
Material	10,000	00	00	10,000	00	00	00
Total	10,000	00	00	10,000	00	00	00
Actual to date—							
Capital expenditure	10,000	00	00	10,000	00	00	00
Leave and pension allowances	10,000	00	00	10,000	00	00	00
Total	20,000	00	00	20,000	00	00	00
GRAND TOTAL	1,75,000	00	00	1,75,000	00	00	00

Revised estimate sanctioned by the Secretary of S.W.D. on 10th Nov. 1925.

NOTES.

Reference to P. W. D. Code.

Vol. II, Chap. III, para. 345.

____PROVINCE.

CENTRAL OFFICE OF ACCOUNT.

1. The object of this form is to record in a systematic manner, year by year, the financial results of each class of works since their commencement. BRANCH—*Irrigation.*

Summary of financial results of
Irrigation and Navigation works
for which Capital and Revenue accounts are kept.

(Administrative Accounts.)

Irrigation Branch.

ADMINISTRATIVE ACCOUNTS

Summary of financial results of Irrigation and Navigation works for which

Year	CAPITAL OUTLAY						WORKING				
	During year			To end of year			During the year		During year		
	Direct charges	Indirect charges	Total	Direct charges	Indirect charges	Total	During the year	To end of year	Direct charges	Indirect charges	Total
	R	R	£	R	R	£	R	£	R	L	£
Major Work											
Productive Public Work											
1908-09	7,117.50	..	7,117.50	7,511.50	..	7,511.50	5,127	5,437	1,110	172	1,282
1909-10	1,425,000.00	..	1,425,000.00	1,400,113	..	1,400,113	50,135	50,135	13,731	4,277	18,008
1910-11	5,166,110	..	5,166,110	5,207,731	..	5,207,731	67,100	1,20,501	1,55,112	11,004	1,66,116
1911-12	35,50,551	..	35,50,551	2,16,26,375	..	2,16,26,375	67,161	5,27,027	3,23,643	15,871	3,39,514
1912-13	4,17,155	..	4,17,155	2,00,04,810	..	2,00,04,810	1,19,931	3,11,077	3,34,210	17,564	3,51,774
1913-14	1,12,055	22,777	2,34,832	3,13,74,513	22,777	3,13,77,290	1,15,107	4,57,771	2,27,526	15,345	2,42,871
and on for charges up to 1913-14											
Productive Public Work											
(Above)											
Minor work and maintenance											
Works for which Capital cost has not been met											
(Above)											

NOTE — Additional columns should be added under "Revenue" in case there

DEPARTMENT.

FOR THE YEAR 1895-96.

Province.

Capital and Revenue Accounts are kept for, and up to the close of, 1895-96.

EXPENSES			NET RESULTS, INCLUDING INTEREST (DIFFERENCE BETWEEN REVENUE AND WORKING EXPENSES)		CHARGES FOR INTEREST.		NET RESULTS, INCLUDING INTEREST.				Area of lands leased out for irrigation during each year.	Number of miles of canal open for navigation at end of each year.
To END OF YEAR.							DIFFERENCE BETWEEN NET REVENUE AND CHARGES FOR INTEREST.		RATE PER CENT. ON CAPITAL OUTLAY.			
Direct charges.	Indirect charges.	Total.	During year.	To end of year.	During year.	To end of year.	During year.	To end of year.	During year.	To end of year.	Acres.	Miles.
R.	R.	R.	R.	R.	R.	R.	R.	R.	Deficit.	Deficit.		
1,116	172	1,198	4,239	4,239	7,495	7,495	-3,256	-3,256	41	41	..	..
44,717	5,681	49,826	3,718	7,057	3,14,678	3,22,173	-3,10,960	-3,14,216	2 07	2 09	12,433	114
1,24,830	16,185	2,11,344	-78,707	-70,750	6,75,508	9,97,681	-7,51,215	-10,68,431	4 17	5 96	44,799	114
5,16,802	25,349	5,32,251	-2,44,746	-3,14,796	8,07,850	18,05,540	-10,51,905	-21,20,336	4 08	9 80	17,681	157
8,51,712	53,053	9,06,555	-2,49,883	-5,64,679	9,68,682	27,74,222	-12,18,565	-33,38,001	4 66	12 78	18,683	159
11,43,668	60,475	12,13,146	-1,58,793	-7,23,472	11,63,516	39,37,735	-13,22,307	-46,61,210	4 21	14 86	48,920	191

is any indirect revenue and a total struck as in "Capital outlay,"

Examiner, P. W. Accounts.

NOTES.

Reference to P. W. D. Code.

I-1. II, Chap. II, para. 47 I.

1. The entries for this register will be obtained from the schedule of Takavi advances (Form No. 32V) and the total of the different Districts or Collectorates in each division should work up to the amounts shown in the Sub-register. It should be posted after despatch of the monthly accounts.

2. After the entries for the month have been completed the unadjusted balance at close of the month should be brought forward as the opening balance of the following month. This is essential, as it is necessary to be able to tell at a glance the unadjusted balance at close of any one month. The opening balance for April will be the closing balance for the previous year.

3. A separate folio should be set apart for each Civil District or Collectorate and an index opened for easy reference.

P. W. D. Form No. 101—Irrign.

BENGAL PROVINCE.

CENTRAL OFFICE OF ACCOUNT.

BRANCH—*Irrigation.*

YEAR—1879-80

*Register of Public Works Takavi
outlay.*

BENGAL PROVINCE.

Cuttack District. Register of Public Works Takavi outlay for the year 1879-80. Bramini-Byturni Division.

MONTHS.	Balance of last month.	Outlay of the month.			TOTAL.	RECOVERIES DURING MONTH.				Total.	Balance unadjusted at close of month.	REMARKS.	
		R	a. p	R		a.	R	a. p	R				a. p
April 1879		6,437 13 5			6,437 13 5					6,437 13 5			
May		6,437 13 5			6,437 13 5					6,437 13 5			
June		6,437 13 5	2,010		8,447 13 5			20	0	8,467 13 5			
July		8,427 13 5	1,510		9,937 13 5			10	0	9,947 13 5			
August		9,927 13 5	10		9,937 13 5			40	0	9,977 13 5			
September		9,897 13 5	10		9,907 13 5			10	0	9,917 13 5			
October		9,897 13 5	4,279		14,176 13 5			20	0	14,196 13 5			
November		8,819	10		8,829					8,829			
December		8,829	10		8,839					8,839			
January 1880		8,839	1,230		10,069			10	0	10,079			
February		9,069	36		9,105			20	0	9,125			
March		4,906			4,906			20	10	4,926			
TOTAL		6,437 13 5	9,106		15,543 13 5			155	10	15,698 13 5			

NOTE.—The figures to be entered as total in columns 1 and 7 will be the opening and closing balances of the year.

Irrigation Branch.

ADMINISTRATIVE ACCOUNTS

No. 1.—General abstract of financial results, showing the Estimated cost of construction of the Working expenses and the Interest on the

NAME OF PROJECT.	ESTIMATED COST OF CONSTRUCTION			CAPITAL COST					
	Direct charges.	Indirect charges.	Total.	During 1899-1900			For 1900-1901		
				Direct charges.	Indirect charges.	Total	Direct charges.	Indirect charges.	Total.
MAJOR WORKS.	£	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
PRODUCTIVE PUBLIC WORKS.									
A—project	3,14,54,901	9,21,550	3,23,76,451	—23,086	1,985	—21,101	2,56,41,205	5,80,635	2,62,21,846
So on for other canals and projects	3,88,03,637	16,51,442	4,04,55,079	1,70,574	4,409	1,74,983	3,67,94,989	11,63,243	3,79,58,232
Protective Public Works (To be detailed.)									
TOTAL	7,02,58,538	25,72,992	7,28,31,530	1,47,158	6,394	1,53,552	6,24,36,197	17,43,831	6,41,80,028
MINOR WORKS AND NAVIGATION.									
E.—project	3,51,079	...	3,51,079	...	...	...	5,31,425	74,650	6,06,075
F.—"	1,43,974	...	1,43,974	—1,200	...	—1,200	1,42,741	16,235	1,58,986
G.—canal . . . . .	...	...	...	1,25,021	2,510	1,27,531	54,21,139	65,214	54,86,353
H.—"	43,46,873	1,28,068	44,74,941	39,141	1,004	40,145	43,71,665	1,05,943	44,77,608
J.—project	6,63,521	33,111	6,96,632	...	..	...	6,69,570	27,183	6,96,753
K.—rivers . . . . .	...	...	...	..	...	..	...	...	...
L.—dams . . . . .	...	...	...	...	...	...	...	...	...
TOTAL	55,05,447	1,61,179	56,66,626	1,62,962	3,814	1,66,776	1,11,36,510	2,89,229	1,14,25,769
GRAND TOTAL	7,57,63,985	27,34,171	7,84,98,156	3,10,450	10,208	3,20,658	7,35,72,737	20,33,110	7,56,05,847

NOTE.—The above figures are samples only and do not work up to the figures in Form No. 99—Irrign.

Dated _____
The _____ 18

DEPARTMENT.

Province

FOR THE YEAR 1895-96.

Irrigation and Navigation works, the Capital outlay thereon, the Revenue derived therefrom, &c. incurred in respect of those works.

Receipts DURING 1895-96.			WORKING EXPENSES DURING 1895-96.			NET RESULT, EXCLUDING INTEREST (DIFFERENCE BETWEEN REVENUE AND WORKING EXPENSES).				Simple interest during 1895-96.	NET RESULT, INCLUDING INTEREST			
Water- rate, etc	Collected with land revenue.	Total.	Direct charges.	Indirect charges.	Total.	Excess revenue (surplus).	Excess expendi- ture (de- ficit).	Rate per cent			Excess revenue (surplus).	Excess expendi- ture (de- ficit).	Rate percent.	
R	R	R	R	R	R	R	R	Of excess revenue	Of excess expen- diture.	R	R	R	Of excess revenue.	Of excess expen- diture.
4,17,222	...	4,17,222	4,12,049	30,764	4,72,813	...	55,591	...	21	10,26,110	...	10,81,701	...	4 7 12
10,98,093	...	10,98,093	8,56,356	62,757	9,19,113	1,78,980	...	47	...	14,68,389	...	12,89,409	...	3 37
15,15,315	...	15,15,315	12,93,405	93,521	13,91,926	1,23,389	...	19	...	24,94,499	...	23,71,110	...	3 69
...
...
4,55,503	...	4,55,503	2,80,895	11,004	2,91,899	1,63,604	...	98	...	...	...	...	...	...
88,353	...	88,353	67,022	3,122	70,144	18,209	...	41	...	...	...	...	...	...
1,550	...	1,550	1,368	61	1,429	121	...	02	...	...	...	...	...	...
1 20,105	...	1,20,105	1,37,459	8,881	1,46,340	...	26,235	..	...	...	...	...	...	...
5,125	...	5,125	13,009	495	13,504	...	8,379	...	...	...	...	...	...	...
6,70,630	...	6,70,630	4,99,753	23,563	5,23,316	1,47,320	...	1 29	...	...	...	...	...	...
21,85,951	...	21,85,951	17,98,158	1,17,084	19,15,242	2,70,709	...	36	...	...	...	...	...	...

Examiner, P. W. Accounts, _____

NOTES.

Reference to P. W. D. Code.

Vol. II. Chap. III, paras. 373 and 374.

1. This form will be required only in those Provinces where the Irrigation works have been provincialized, *i.e.*, where the local Government has accepted the financial responsibility.

2. As soon after the closing of the books as possible, a statement in this form, showing the amount of interest payable by the local Government on the Capital expenditure during the year on Irrigation works not charged against Revenue, should be prepared and forwarded to the local Accountant General, a copy being submitted to the Accountant General, Public Works Department, and to the Local Government for information.

3. Interest will be calculated at the rate of 4 per cent. on the direct Capital outlay to end of previous year *plus* half the outlay of the year. In making this calculation all expenditure met from provincial revenues, from local debenture loans raised by the Local Government, or from contributions, should be excluded.

PROVINCE.

CENTRAL OFFICE OF ACCOUNT

BRANCH—Irrigation.

YEAR—1895-96.

Statement showing the amount of Interest payable by the Local Government on the Capital expenditure during the year on Irrigation works not charged against Revenue.

No.

Dated the 18 .

Forwarded to the Accountant General, ———.

No.

Dated the 18 .

Copy submitted to the Accountant General, Public Works Department.

No.

Dated the 18 .

Copy submitted to the Secretary to the Government of ———, in the Public Works Department, for information.

NOTES.

Reference to P. W. D. Code

Vol. II, Chap. III, paras. 375 and 376.

1. The financial results of Irrigation works for which Capital and Revenue accounts are kept will be reported yearly to the Secretary of State for India in this form, which should be submitted through the Local Government so as to reach the Government of India by the 15th September of each year.

2. The form is divided into three tables, *viz.*—

1. Principal results of operations for the year ended 31st March.
2. General financial results of the several undertakings to 31st March.
3. Main heads of Revenue and working expenses for the year ended 31st March

3. The figures will be obtained from the Finance and Administrative accounts of the year, and the foot-notes on each form should be carefully attended to in filling in the several columns.

PROVINCE.

CENTRAL OFFICE OF ACCOUNT.

BRANCH—Irrigation.

Statements showing the Financial results of Irrigation works for, and up to end of, 1895-96.

Statement showing the financial results of the Irrigation

Table No. 1.—Principal results of operations

IRRIGATION WORKS	MILEAGE IN OPERATION		Direct Capital outlay during the year ending on (including cost of establishment and Feeder and Plant)	Gross receipts direct and indirect, from all sources	Working Expenses			NET PROFIT, (INCLUDING CHARGES FOR INTEREST)	
	Main canal	Distributaries,			Direct	Indirect	Total	Amount	Percentage on total direct and indirect capital outlay.
	2	3	4	5	6	7	8	9	10
1	2	3	4	5	6	7	8	9	10
Major Works. (Productive and Protective separately.) Irrigation works—	Miles.	Miles.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
TOTAL									
Navigation works—									
TOTAL									
TOTAL MAJOR WORKS									
Minor Works and Navigation. Irrigation works—									
TOTAL									
Navigation works—									
TOTAL									
TOTAL MINOR WORKS AND NAVIGATION									

DATED
The _____ 18

P. W. D. Form No. 105—Irrig.

for the year ended 31st March 1890.

Note.—The percentage in columns 13 and 15 will be calculated on the figures of column 9, Table No. II.

Secy. to the Govt. of _____ P. W. Dept.

Statement showing the financial results of Irrigation.

Table No. II.—General financial results of

IRRIGATION WORKS	Estimated cost of construction (including all indirect charges)	Date of completion of work	CAPITAL OUTLAY.				Total Capital Outlay, both direct and indirect, to end of year
			DIRECT CHARGES		INDIRECT CHARGES		
			To end of previous year	To end of year			
1	2	3	4	5	6	7	
<i>Major Works.</i> Productive and protective separately Irrigation works—	Rx.		Rx.	Rx.	Rx.	Rx.	
TOTAL							
Navigation works—							
TOTAL							
TOTAL MAJOR WORKS							
<i>Minor Works and Navigation.</i> Irrigation works—							
TOTAL							
Navigation works—							
TOTAL							
TOTAL MINOR WORKS AND NAVIGATION							

NOTE.—Column 5 represents the difference between the total simple interest on direct Capital outlay and the total net simple interest entered in column 8. If the net revenue exceeds the total simple interest, the excess net revenue should be shown as a minus the amounts entered in column 9. The entries in columns 11 and 12 represent the difference between the amounts entered in column 10 of this

...undertakings to 31st March 189

revenue from commencement of project. If there is no net revenue, but a loss in the working expenses, such loss should be added to the total cost. The entries in column 9 are the additions of columns 7 and 8. The interest charge to be shown in column 10 will be calculated on table and column 9 of table No. 1. The amount to be capitalized and entered in column 13 is the net revenue shown in column 9 of Table No. 1.

Secy. to the Govt. of ———, P. W. Dept.

Statement showing the financial results of

ble No. III.—11.—heads of revenue and

IRRIGATION WORKS	REVENUE									
	Water rates direct by paid.	DISTRIBUTION								
		Share of land revenue	TOTAL	Navigation.	Plantations and Land	Water power	Miscellaneous.	Taxes.	Portion of revenue	Net revenue.
1	2	3	4	5	6	7	8	9	10	11
<i>Major Works.</i> Productive and protective separately Irrigation works—	Rt.	Ra.	Ra	Rx.	Ry.	Rz.	Rx	Rz.	R.	R.
TOTAL										
Navigation works—										
TOTAL										
TOTAL MAJOR WORKS										
<i>Minor Works and Navigation.</i> Irrigation works—										
TOTAL										
Navigation works—										
TOTAL										
TOTAL MINOR WORKS AND NAVIGATION										

NOTE.—The distribution of the charges for Direction and Executive establishment in columns 12, 13, 17 and 18 should be made approx-
establishment employed on general supervision, but only the pay of the establishment set as "Rangers" which is clearly debitable to the
account of collection of revenue by that department should be shown in column 15, "Civil Officers."

DATED

The

18

Revenue expenses for the year ended 31st March 1890

ately when actuals cannot be given. Under the head "Plantations" (column 24) no percentage charges should be included for irrigation and to this head only. No indirect charges are to be included under "Working expenses." Charges, however, raised by the Civil Department on

GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE.—No 43 P. W.D.—1957/100,000.

